

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2015

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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Ottawa, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290, Ottawa, Kansas as of and for the year ended June 30, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 290 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290, Ottawa, Kansas, as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 290, Ottawa, Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds and schedule of regulatory basis receipts, expenditures-related municipal entity (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133 Audits of States, Local Governments and Non-Profit Organizations* and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we have rendered an unmodified opinion dated November 4, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used into prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note C.

Gfeller & Goedert, Chartered

November 4, 2015
Ottawa, Kansas

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2015

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental Type Funds		
General Funds		
General Fund	\$ 0	\$ 0
Supplemental General	358,138	0
Special Purpose Funds		
Adult Education	37,849	0
4 Year Old At Risk	549	0
K-12 At Risk	167,288	0
Bilingual Education	571	0
Virtual Education	397	0
Capital Outlay	1,397,654	0
Drivers Education	31,990	0
Food Service	188,410	0
Professional Development	149,151	0
Parents as Teachers	10,900	0
Special Education	1,785,277	0
Tiny-K	0	0
Career & Technology Education Coop	129,957	0
KPERS Contribution	0	0
Contingency Reserve	1,197,423	0
Textbook	284,778	0
OMS After School Program	5,793	0
OMS Supplemental	0	0
Youth Friends	0	0
CIS Salaries	0	0
Linc/EF After School	14,819	0
21st Century	5,548	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
Title I - Focus	0	0
McKinney-Vento	0	0
School Grants	18,933	0
Carl Perkins Improvement Grant	0	0
Carl Perkins Reserve	0	0
District activity funds	21,428	0

The accompanying notes are an integral part of this statement.

Statement 1

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 14,984,243	\$ 14,984,243	\$ 0	\$ 106,883	\$ 106,883
4,819,915	5,069,420	108,633	53,136	161,769
52,770	58,200	32,419	0	32,419
60,000	59,462	1,087	0	1,087
2,678,442	2,602,377	243,353	8,204	251,557
58,665	59,236	0	0	0
48,865	48,176	1,086	0	1,086
1,512,886	971,950	1,938,590	136,649	2,075,239
20,649	20,387	32,252	0	32,252
1,103,700	1,055,683	236,427	6,965	243,392
108,800	93,710	164,241	19,262	183,503
12,100	10,900	12,100	0	12,100
3,965,718	3,874,663	1,876,332	7,930	1,884,262
148,597	143,142	5,455	0	5,455
681,233	632,075	179,115	6,924	186,039
1,550,857	1,550,857	0	0	0
200,000	0	1,397,423	0	1,397,423
292,235	291,193	285,820	188,209	474,029
74,632	71,843	8,582	4,512	13,094
0	15,124	(15,124)	0	(15,124)
0	0	0	0	0
186,893	186,753	140	0	140
84,915	70,980	28,754	382	29,136
71,133	63,347	13,334	0	13,334
21,229	21,229	0	0	0
503,969	503,969	0	11,626	11,626
119,087	119,087	0	0	0
23,071	23,071	0	0	0
13,415	10,524	2,891	0	2,891
14,958	7,975	25,916	1,113	27,029
22,334	22,334	0	6,614	6,614
0	0	0	0	0
128,956	128,509	21,875	0	21,875

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2015

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Bond and Interest Funds		
Bond and Interest	\$ 3,371,733	\$ 0
Cost of Issuance	3,837	0
Capital Project Funds		
Construction	0	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	60,420	0
Nonexpendable Trusts		
Hazelton Library	44,984	0
	<hr/>	<hr/>
Total for the school district	9,287,827	0
Related Municipal Entity		
Communities in Schools/Ottawa Public Education Trust	44,294	0
	<hr/>	<hr/>
Total reporting entity (excluding agency funds)	\$ 9,332,121	\$ 0
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 6,981,158	\$ 2,699,050	\$ 7,653,841	\$ 0	\$ 7,653,841
65	0	3,902	0	3,902
63,166,748	10,119	63,156,629	0	63,156,629
3,079	7,894	55,605	0	55,605
<u>0</u>	<u>0</u>	<u>44,984</u>	<u>0</u>	<u>44,984</u>
103,715,317	35,487,482	77,515,662	558,409	78,074,071
<u>128,835</u>	<u>122,113</u>	<u>51,016</u>	<u>0</u>	<u>51,016</u>
<u>\$ 103,844,152</u>	<u>\$ 35,609,595</u>	<u>\$ 77,566,678</u>	<u>\$ 558,409</u>	<u>\$ 78,125,087</u>

Composition of ending statutory cash:

Checking accounts	\$ 3,450,436
Money market accounts	6,373,152
Certificates of Deposit	68,228,609
Component unit checking accounts	51,016
Activity fund checking accounts	150,593
Total cash	<u>78,253,806</u>
Agency funds per Schedule 3	<u>(128,719)</u>
Total reporting entity (excluding agency funds)	<u>\$ 78,125,087</u>

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2015

NOTE A. MUNICIPAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven member commission. This financial statement presents Unified School District Number 290 (the municipality), and includes the financial statement of the Communities in Schools/Ottawa Public Education Trust which is a related municipal entity.

Communities in Schools/Ottawa Public Education Trust is a not-for-profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students providing such services as an after-school program. Communities in Schools/Ottawa Public Education Trust also operates Youth Friends, Impact Grant, and 21st Century, which are all accounted for as funds within the District's financial statements.

Ottawa Recreation Commission is a joint recreation system established by the District and the City of Ottawa, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted directly to the Commission by the County. Bond issues for the Commission must be approved by the District. The Commission can sue and be sued. The acquisition of real property by the Commission must be approved by the District. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2015

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

District has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The State Board of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE D. BUDGETARY INFORMATION – continued

A legal operating budget is not required for the following special purpose funds:

Ottawa Tiny-K	Contingency Reserve Fund	Textbook Fund
OMS After School Program	OMS Supplemental	Youth Friends
CIS Salaries Grant	LINC/EF After School	21 st Century
Title IVB Discretionary Project	Title I	Title IIA
Title I-Focus	School Grant	McKinney-Vento
Carl Perkins Improvement Grant	Carl Perkins Improvement Reserve	Cost of Issuance
Construction	Scholarship Fund	Hazelton Library

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Boston, or the Federal Home Loan Bank of Des Moines, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2015.

At June 30, 2015, the carrying amount of the District's bank deposits was \$78,202,790 (which includes petty cash funds) and the bank balance was \$74,129,107. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$659,268 was covered by federal depository insurance, and \$73,469,839 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Related municipal entity has bank deposits of \$51,016 and a bank balance of \$48,741 which is covered by federal depository insurance as of June 30, 2015.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$1,111,971 subsequent to June 30, 2015 and is required by K.S.A. 72-6417 and 72-6434 that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTE G. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2015 were as follows:

<u>Issue</u>	<u>Interest Rates</u>		<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds					
Series 2005					
New Elementary School/ School Improvements	3.00-4.50	%	1/15/2005	25,900,000	9/1/2025
Series 2012					
Refinancing	1.75-3.00	%	3/15/2012	8,855,000	9/1/2023
Series 2013					
Refinancing	3.00-4.00	%	1/10/2013	11,675,000	9/1/2025
Series 2013 - B					
Refinancing	2.00	%	6/27/2013	3,885,000	9/1/2017
Series 2015 - A					
New building/ School improvements	4.00-5.00	%	6/1/2015	63,160,000	9/1/2040
Series 2015 - B					
Refinancing	3.95-4.05	%	6/1/2015	1,150,000	9/1/2027
Capital Leases					
Toshiba Financial Services					
Copier Equipment	0.00	%	9/28/2011	804,901	12/28/2016
Midwest Bus Sales					
2 passenger buses	2.50	%	7/15/2013	163,214	7/15/2016
Bank of the West					
Special Ed. Bus	0.00	%	10/1/2013	67,950	10/1/2015

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE G. LONG-TERM DEBT - continued

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2005						
New Elementary School/ School Improvements	\$ 950,000	\$ 0	\$ 950,000	\$ (950,000)	\$ 0	\$ 23,750
Series 2012						
Refinancing	8,785,000	0	40,000	(40,000)	8,745,000	260,450
Series 2013						
Refinancing	11,675,000	0	1,000,000	(1,000,000)	10,675,000	450,300
Series 2013 - B						
Refinancing	3,885,000	0	905,000	(905,000)	2,980,000	68,650
Series 2015 - A						
New building/ School improvements	0	63,160,000	0	63,160,000	63,160,000	0
Series 2015 - B						
Refinancing	<u>0</u>	<u>1,150,000</u>	<u>0</u>	<u>1,150,000</u>	<u>1,150,000</u>	<u>0</u>
	<u>25,295,000</u>	<u>64,310,000</u>	<u>2,895,000</u>	<u>61,415,000</u>	<u>86,710,000</u>	<u>803,150</u>
Capital Leases						
Toshiba Financial Services						
Copier Equipment	350,767	0	135,781	(135,781)	214,986	0
Midwest Bus Sales						
2 passenger buses	108,809	0	54,405	(54,405)	54,404	1,360
Bank of the West						
Special Ed. Bus	<u>45,300</u>	<u>0</u>	<u>22,650</u>	<u>(22,650)</u>	<u>22,650</u>	<u>506</u>
	<u>504,876</u>	<u>0</u>	<u>212,836</u>	<u>(212,836)</u>	<u>292,040</u>	<u>1,866</u>
Total long-term Debt	<u>\$ 25,799,876</u>	<u>\$ 64,310,000</u>	<u>\$ 3,107,836</u>	<u>\$ 61,202,164</u>	<u>\$ 87,002,040</u>	<u>\$ 805,016</u>

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE G. LONG-TERM DEBT - continued

Current maturities of long-term debt and interest for the next five years and in five year increments through their maturity are as follows:

Principal:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General obligation bonds	\$ 1,990,000	\$ 2,120,000	\$ 1,775,000	\$ 1,165,000	\$ 1,710,000
Capital Lease	212,836	79,204	0	0	0
Interest:					
General obligation bonds	2,979,089	3,676,785	3,619,935	3,572,385	3,524,135
Capital Lease	<u>1,866</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total principal and interest	<u>\$ 5,183,791</u>	<u>\$ 5,875,989</u>	<u>\$ 5,394,935</u>	<u>\$ 4,737,385</u>	<u>\$ 5,234,135</u>

Principal:	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041</u>	<u>Total</u>
General obligation bonds	\$ 11,005,000	\$ 14,340,000	\$ 19,665,000	\$ 26,660,000	\$ 6,280,000	\$ 86,710,000
Capital Lease	0	0	0	0	0	292,04
Interest:						
General obligation bonds	16,696,650	14,176,158	10,029,750	4,504,088	135,650	62,914,62
Capital Lease	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,86</u>
Total principal and interest	<u>\$ 27,701,650</u>	<u>\$ 28,516,158</u>	<u>\$ 29,694,750</u>	<u>\$ 31,164,088</u>	<u>\$ 6,415,650</u>	<u>\$ 149,918,53</u>

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2015 the statutory limit for the District was \$16,411,194.

The outstanding bond principal was \$86,710,000. This represents excess indebtedness of \$71,268,806. The District has received approval from the Kansas State Board of Education to exceed the general bond debt limitation.

Defeasance of Debt

The District issued bonds in the amount of \$64,310,000 during the year ended June 30, 2015. Of the proceeds from these bonds, \$1,000,000 was placed in a trust to provide for the future debt service payments on General obligation bonds Series 2013. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2015, the following outstanding bonds are considered defeased:

General Obligation Bond Series 2013	\$1,000,000
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Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Special Education	K.S.A. 72-6428	\$ 2,520,000
General Fund	At Risk	K.S.A. 72-6428	1,848,088
General Fund	Contingency Reserve	K.S.A. 72-6428	200,000
General Fund	Capital Outlay	K.S.A. 72-6428	192,839
General Fund	Career & Technology Education Coop	K.S.A. 72-6428	70,000
General Fund	Virtual Education	K.S.A. 72-6428	48,535
General Fund	Food Service	K.S.A. 72-6428	29
Supplemental General	Bilingual Education	K.S.A. 72-6433	58,664
Supplemental General	Professional Development	K.S.A. 72-6433	105,000
Supplemental General	Parents as Teachers	K.S.A. 72-6433	12,100
Supplemental General	Textbook	K.S.A. 72-6433	168,000
Supplemental General	K-12 At Risk	K.S.A. 72-6433	772,235
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	60,000
Supplemental General	Career & Technology Education Coop	K.S.A. 72-6433	600,000
Supplemental General	Special Education	K.S.A. 72-6433	722,000

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District with 17.5 hours of service or more each week are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible) and life insurance, dependent care coverage and a medical reimbursement plan.

Deferred Compensation Plan: The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plans, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan trustees under one of various pools of investment options offered by Security Distributors, Inc.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Compensated Absences: At the beginning of each school year, full-time certified staff members are credited with 10 days of leave. The unused portion of which accumulates up to a total of 110 days. Certified staff may use all or any portion of their leave for personal illness or disability. Upon retirement or death, payment equal to one-half of the substitute pay per day will be made to the employee or beneficiary for accumulated sick leave. When an employee has accumulated 100 days of sick leave a block of 10 days may be sold back to the District for payment equal to one-half of the substitute pay per day.

Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees earning 15-20 vacation days may carry up to 10 days forward. This carry-over amount must be used by December 31, of that fiscal year.

Full-time classified employees accrue vacation time at the end of each fiscal year worked or portion thereof as follows.

After 1 year	One week (5 days)
After 2 years	Two weeks (10 days)
After 5 years	Three weeks (15 days)
After 15 years	Four weeks (20 days)

A maximum of two days of paid personal business or emergency leave may be granted each year subject to the approval of the superintendent or designee.

At the end of the school year, an employee who has unused personal leave days may: (1) be credited with a maximum of one day sick leave and/or, (2) be reimbursed for each day at the substitute rate, and or, (3) carryover one day of personal leave to the following year for a maximum of three personal days provided employee has been employed by the district for at least ten years.

After three years of service, employees may trade 2 sick days for an additional personal leave day up to a maximum of 2 additional personal days. This option is available only once every three years.

Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District. The total amount of sick leave sold back to the District was \$8,066 for year ended June 30, 2015.

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2015, the District has estimated the cost of accumulated sick and vacation pay to be \$523,123. Vacation and sick leave paid out to retirees for June 30, 2015 amounted to \$6,334.

Operating Leases: The District has entered into lease agreements for the use of postage machines and storage space in accordance with K.S.A. 72-8225.

Rental expense under these operating leases was as follows for the year ended June 30, 2015.

<u>Lease Description</u>	<u>Amount</u>
Postage Machines	\$ 2,868
Recreation Commission	660
Total	<u>\$ 3,528</u>

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued
Future lease obligations are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 3,528
2017	3,528
2018	2,094
2019	660
2020	660
	<hr/>
Total	\$ <u>36,483</u>

NOTE J. DEFINED BENEFIT PENSION PLAN

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS) which is a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, and Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding policy - KSA 74-4919 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is Tier 1 or Tier 2 member. The Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members commencing January 1, 2014 and 6% commencing January 1, 2015, and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal revenue Code.

Net Pension Liability - The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability as of June 30, 2014 to be \$22,142,158. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE K. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's retirement stipend is equal to one-half of the substitute teacher pay rate for each day of accrued sick leave.

The District will contribute \$45.00 per month (\$540.00 per contract year) into each teacher's Employer Paid Account. Contributions will be prorated for teachers who work less than full time in a certified position and/or are employed for less than a full contract year.

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE K. OTHER RETIREMENT BENEFITS - continued

Employees may redirect investments in the Employer Paid Account, after the initial enrollment. The employee is responsible for the results of these decisions.

A teacher may access the vested portion of his/her Employer Paid Account upon termination of an employment contract with the District.

Employer Paid Contributions and growth thereon will be considered taxable income upon distribution from the plan. Further, a penalty for early withdrawal may apply for distributions made prior to the age allowed by State and Federal laws and regulations. Qualified Rollover options may allow a terminated teacher to defer taxation until a later date.

Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account equal to the amount that would have been in their account had they invested in the District's Default Investment Track and thereby participate in the Phase Out Option described below.

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2022-2023 contract year.

Application – A teacher may apply for the Phase Out Option by giving written notice to the Board of Education according to "Article Five, Section C: Application."

The Phase Out Option deposit will be made no later than July 31st of the employee's final year of employment. This option includes a one time deposit of \$15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District's Default Investment Track. This one time contribution will be prorated for part-time employees.

Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2015 the District contributed \$153,206 on behalf of employees to the plan.

NOTE L. HEALTH INSURANCE

All employees who work at least 17.5 hours per week may participate in the district insurance programs. The board shall pay \$75 per month as a cash option for employees hired before July 1, 2000 who normally work 35 hours or more per week. For employees hired on or after July 1, 2000 the board shall pay \$445 per month worked as partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 60-day waiting period. The District's expenditures for this health insurance program amounted to \$1,536,855 for year ended June 30, 2015.

NOTE M. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE N. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2015

NOTE N. OTHER INFORMATION - continued

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2015.

Compliance with Kansas Statutes: The OMS Supplemental fund ended the year with a negative cash balance of \$(15,124) which is in violation of K.S.A. 10-1113.

The negative balance was due to not receiving grant reimbursement prior to June 30, 2015. The District requested reimbursement in June but did not receive the funds until July 2015. Management is not aware of any other statutory violations for the period covered by the audit.

NOTE O. RECLASSIFICATIONS

Certain amounts in the prior period presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported cash balances.

NOTE P. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 4, 2015, the date the financial statements were available to be issued.

**REQUIRED REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

**Unified School District Number 290
Ottawa, Kansas**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2015

	<u>Certified Budget</u>	<u>Adjustments To Comply with Legal Max</u>
Governmental Type Funds		
General Funds		
General Fund	\$ 15,017,022	\$ (179,118)
Supplemental General	5,113,389	(43,969)
Special Purpose Funds		
Adult Education	82,122	0
4 Year Old At Risk	70,550	0
At Risk	2,765,462	0
Bilingual Education	70,572	0
Virtual Education	76,281	0
Capital Outlay	4,121,012	0
Drivers Education	46,677	0
Food Service	1,193,000	0
Professional Development	142,550	0
Parents as Teachers	10,900	0
Special Education	4,532,269	0
Career & Technology Education Coop	717,877	0
KPERS Retirement Contribution	2,210,520	0
Bond and Interest Fund		
Bond and Interest	2,699,650	0

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
\$ 146,339	\$ 14,984,243	\$ 14,984,243	\$ 0
0	5,069,420	5,069,420	0
0	82,122	58,200	(23,922)
0	70,550	59,462	(11,088)
0	2,765,462	2,602,377	(163,085)
0	70,572	59,236	(11,336)
0	76,281	48,176	(28,105)
0	4,121,012	971,950	(3,149,062)
0	46,677	20,387	(26,290)
0	1,193,000	1,055,683	(137,317)
0	142,550	93,710	(48,840)
0	10,900	10,900	0
0	4,532,269	3,874,663	(657,606)
0	717,877	632,075	(85,802)
0	2,210,520	1,550,857	(659,663)
0	2,699,650	2,699,050	(600)

Unified School District Number 290

Ottawa, Kansas

Schedule 2a

GENERAL FUNDS

GENERAL FUND

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		Variance Over (Under)
	2014 <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 2,054,517	\$ 0	\$ 0	\$ 0
Delinquent	62,385	0	0	0
Mineral production	98	0	0	0
State aid				
Equalization	10,273,710	12,561,819	12,775,922	(214,103)
Special education	1,894,435	2,059,065	2,241,100	(182,035)
Other				
Reimbursed expenses & donations	492,872	146,339	0	146,339
Other Income	<u>362,965</u>	<u>217,020</u>	<u>0</u>	<u>217,020</u>
 Total cash receipts	 <u>15,140,982</u>	 <u>14,984,243</u>	 <u>\$ 15,017,022</u>	 <u>\$ (32,779)</u>
 Expenditures				
Instruction				
Salaries	5,504,088	5,420,777	\$ 5,499,979	\$ (79,202)
Employee benefits	1,258,740	1,257,894	1,288,501	(30,607)
Purchased professional and Tech Services	39,186	89,543	63,500	26,043
Other purchased services	131,774	133,340	129,040	4,300
Supplies	184,477	193,676	174,148	19,528
Student activities	68,464	73,639	78,404	(4,765)
Student support services				
Salaries	414,791	604,482	697,430	(92,948)
Employee benefits	88,287	111,842	95,340	16,502
Purchased professional and Tech Services	77,613	434	0	434
Other purchased services	738	176	800	(624)
Supplies	3,714	3,043	7,080	(4,037)
Instructional support staff				
Salaries	283,656	130,932	163,785	(32,853)
Employee benefits	51,502	22,790	42,180	(19,390)
Other Purchased services	9,260	9,508	0	9,508
Supplies	37,607	36,798	48,475	(11,677)

See Independent Auditor's Report

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2a

*GENERAL FUNDS
GENERAL FUND*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2015				Variance Over (Under)
	2014 Actual	Actual	Budget		
Expenditures - continued					
General administrative					
Salaries	\$ 252,663	\$ 235,592	\$ 259,486	\$	(23,894)
Employee benefits	86,265	59,262	87,360		(28,098)
Purchased professional and Tech Services	121,443	137,250	145,300		(8,050)
Purchased property services	4,227	4,227	4,227		0
Other purchased services	12,747	13,994	16,567		(2,573)
Supplies	30,314	39,664	41,000		(1,336)
School administration					
Salaries	889,977	873,726	875,524		(1,798)
Employee benefits	141,081	143,947	151,920		(7,973)
Purchased property services	1,417	1,051	1,500		(449)
Other purchased services	1,682	1,687	2,000		(313)
Supplies	14,271	12,839	16,870		(4,031)
Other supplemental service					
Salaries	162,582	147,803	142,615		5,188
Employee benefits	156,566	22,508	0		22,508
Operations and maintenance					
Other purchased services	7,185	0	0		0
Student transportation services					
Salaries	46,309	42,689	37,030		5,659
Employee benefits	11,364	9,313	10,794		(1,481)
Vehicle operating services					
Salaries	148,210	121,623	121,000		623
Employee benefits	21,624	21,453	19,900		1,553
Other purchased services	6,519	4,858	5,000		(142)
Motor Fuel	72,860	30,373	80,000		(49,627)
Vehicle services & maintenance Services					
Salaries	0	0	33,800		(33,800)
Employee benefits	0	0	10,526		(10,526)
Purchased professional and Tech Services	19,641	12,466	20,000		(7,534)
Purchased property services	2,792	2,701	0		2,701
Supplies	39,831	25,272	43,000		(17,728)
Equipment	3,072	10,842	3,138		7,704
Other	335	192	500		(308)
Other student transportation services					
Salaries	32,336	32,167	24,731		7,436
Employee benefits	8,209	8,379	7,932		447

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2a

*GENERAL FUNDS
GENERAL FUND*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Operating transfers				
Special education	\$ 2,447,902	\$ 2,520,000	\$ 2,517,569	\$ 2,431
At-risk	2,007,052	1,848,088	1,903,187	(55,099)
Capital Outlay	0	192,839	0	192,839
Vocational education	81,000	70,000	70,000	0
Virtual education	75,609	48,535	75,884	(27,349)
Textbook	40,000	0	0	0
Inservice Fund	40,000	0	0	0
Food Service	0	29	0	29
Contingency reserve	0	200,000	0	200,000
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(179,118)</u>	<u>179,118</u>
Legal General Fund Budget	15,140,982	14,984,243	14,837,904	146,339
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>146,339</u>	<u>(146,339)</u>
Total expenditures	<u>15,140,982</u>	<u>14,984,243</u>	<u>\$ 14,984,243</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 2,577,224	\$ 1,659,099	\$ 1,641,101	\$ 17,998
Delinquent	77,143	92,346	61,244	31,102
Motor vehicle	256,917	274,446	250,484	23,962
Recreational vehicle	3,195	3,182	3,081	101
State aid				
Equalization	2,173,359	2,790,842	2,963,209	(172,367)
Total cash receipts	<u>5,087,838</u>	<u>4,819,915</u>	<u>\$ 4,919,119</u>	<u>\$ (99,204)</u>
Expenditures				
Instruction				
Purchased prof & tech. service	66,882	60,617	\$ 65,000	\$ (4,383)
Supplies	38,776	10,690	40,000	(29,310)
Instructional Support				
Salaries	225,999	220,621	233,656	(13,035)
Employee benefits	41,131	49,044	46,200	2,844
Purchased professional & tech. service	64,297	79,977	84,050	(4,073)
Other purchased services	1,908	1,655	3,000	(1,345)
Property	8,678	18,920	10,000	8,920
Other supplemental service				
Salaries	76,922	70,000	70,000	0
Employee benefits	10,808	10,558	11,240	(682)
Operations and maintenance				
Salaries	835,465	657,914	677,195	(19,281)
Employee benefits	273,789	238,775	243,415	(4,640)
Purchased professional & tech. service	131,010	81,974	75,000	6,974
Purchased property services	195,601	183,096	166,063	17,033
Other purchased services	191,719	154,539	183,740	(29,201)
Supplies	672,665	691,710	712,685	(20,975)
Property	7,410	5,660	10,000	(4,340)
Student Transportation Services				
Motor Fuel	22,167	27,033	25,000	2,033
Vehicle services and maintenance services				
Supplies	11,561	8,637	5,000	3,637

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Operating Transfers				
Bilingual education	\$ 57,000	\$ 58,665	\$ 70,000	\$ (11,335)
Special education	676,220	722,000	861,258	(139,258)
Vocational education	500,000	600,000	500,000	100,000
Professional development	55,000	105,000	85,000	20,000
Parents as teachers	10,900	12,100	10,900	1,200
Textbook & Student Materials Revolving	160,000	168,000	160,000	8,000
At risk 4 year old	70,000	60,000	70,000	(10,000)
At risk K-12	581,680	772,235	694,987	77,248
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(43,969)</u>	<u>43,969</u>
 Total expenditures	 <u>4,987,588</u>	 <u>5,069,420</u>	 <u>\$ 5,069,420</u>	 <u>\$ 0</u>
 Receipts over (under) expenditures	 100,250	 (249,505)		
 Unencumbered cash, July 1	 <u>257,888</u>	 <u>358,138</u>		
 Unencumbered cash, June 30	 <u>\$ 358,138</u>	 <u>\$ 108,633</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 45,565	\$ 44,795	\$ 42,286	\$ 2,509
Delinquent	1,895	2,023	1,073	950
Motor vehicle tax	6,096	5,884	5,480	404
Recreational vehicle tax	76	68	67	1
	<u>53,632</u>	<u>52,770</u>	<u>\$ 48,906</u>	<u>\$ 3,864</u>
Total cash receipts				
Expenditures				
Instruction				
Other purchased services	58,200	58,200	62,122	(3,922)
Supplies	0	0	20,000	(20,000)
	<u>58,200</u>	<u>58,200</u>	<u>\$ 82,122</u>	<u>\$ (23,922)</u>
Total expenditures				
Receipts over (under) expenditures	(4,568)	(5,430)		
Unencumbered cash, July 1	<u>42,417</u>	<u>37,849</u>		
Unencumbered cash, June 30	\$ <u>37,849</u>	\$ <u>32,419</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers				
Supplemental General fund	\$ 70,000	\$ 60,000	\$ 70,000	\$ (10,000)
Expenditures				
Instruction				
Salaries	59,307	49,951	\$ 48,998	\$ 953
Employee benefits	10,456	9,484	9,740	(256)
Supplies	2,870	27	8,812	(8,785)
Property	0	0	3,000	(3,000)
Total expenditures	72,633	59,462	\$ 70,550	\$ (11,088)
Receipts over (under) expenditures	(2,633)	538		
Unencumbered cash, July 1	3,182	549		
Unencumbered cash, June 30	\$ 549	\$ 1,087		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Grants	\$ 57,283	\$ 54,963	\$ 0	\$ 54,963
Other				
Tuition	1,135	3,156	0	3,156
Operating transfers				
Supplemental general	581,680	772,235	694,987	77,248
General fund	2,007,052	1,848,088	1,903,187	(55,099)
Total cash receipts	2,647,150	2,678,442	\$ 2,598,174	\$ 80,268
Expenditures				
Instruction				
Salaries	1,673,088	1,828,661	\$ 1,930,243	\$ (101,582)
Employee benefits	189,708	199,768	214,510	(14,742)
Purchased professional services	129,788	111,411	127,750	(16,339)
Purchased property services	0	0	3,456	(3,456)
Supplies	46,124	15,704	46,400	(30,696)
Student support services				
Salaries	383,553	259,729	304,551	(44,822)
Employee benefits	51,706	42,332	47,302	(4,970)
Purchased prof. & tech. services	0	0	13,500	(13,500)
Supplies	39	125	500	(375)
Other	693	1,214	1,000	214
Instructional support staff				
Salaries	59,673	56,719	60,570	(3,851)
Benefits	4,983	4,978	5,200	(222)
School administration				
Salaries	69,554	0	750	(750)
Employee benefits	10,812	0	0	0
Other purchased services	0	78,014	0	78,014
Supplies	1,398	2,526	1,800	726
Other services				
Employee benefits	0	0	90	(90)
Operations and maintenance				
Purchased property services	6,215	0	500	(500)
Other purchased services	0	0	500	(500)
Supplies	0	0	5,000	(5,000)

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2e

*SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
Expenditures - continues				
Student Transportation Services				
Salaries	\$ 2,151	\$ 919	\$ 1,500	\$ (581)
Employee benefits	308	277	340	(63)
Other	69	0	0	0
Total expenditures	<u>2,629,862</u>	<u>2,602,377</u>	<u>\$ 2,765,462</u>	<u>\$ (163,085)</u>
Receipts over (under) expenditures	17,288	76,065		
Unencumbered cash, July 1	<u>150,000</u>	<u>167,288</u>		
Unencumbered cash, June 30	<u>\$ 167,288</u>	<u>\$ 243,353</u>		

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Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental general	\$ 57,000	\$ 58,665	\$ 70,000	\$ (11,335)
Expenditures				
Instruction				
Salaries	38,862	38,393	\$ 43,755	\$ (5,362)
Employee benefits	13,154	9,465	14,430	(4,965)
Purchased Professional & Tech Service	1,162	640	205	435
Other Purchased Services	0	0	1,070	(1,070)
Supplies	120	138	1,000	(862)
School Administration				
Salaries	3,131	10,600	10,072	528
Operations and Maintenance				
Other Purchased Services	0	0	40	(40)
Total expenditures	56,429	59,236	\$ 70,572	\$ (11,336)
Receipts over (under) expenditures	571	(571)		
Unencumbered cash, July 1	0	571		
Unencumbered cash, June 30	\$ 571	\$ 0		

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Unified School District Number 290
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Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Other				
Fees	\$ 294	\$ 330	\$ 0	\$ 330
Operating transfers				
General	75,609	48,535	75,884	(27,349)
Total cash receipts	75,903	48,865	\$ 75,884	\$ (27,019)
Expenditures				
Instruction				
Salaries	40,019	21,208	\$ 42,513	\$ (21,305)
Employee benefits	8,543	1,756	3,510	(1,754)
Supplies	0	0	590	(590)
School Administration				
Salaries	28,584	23,679	27,968	(4,289)
Employee benefits	4,456	1,533	1,700	(167)
Total expenditures	81,602	48,176	\$ 76,281	\$ (28,105)
Receipts over (under) expenditures	(5,699)	689		
Unencumbered cash, July 1	6,096	397		
Unencumbered cash, June 30	\$ 397	\$ 1,086		

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2h

*SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 564,676	\$ 886,908	\$ 846,019	\$ 40,889
Delinquent	17,096	20,283	13,388	6,895
Interest on idle funds	14,756	23,227	10,000	13,227
Proceeds from sale	1,463	0	0	0
Reimbursed refunds	0	22,751	0	22,751
Other revenue from local source	55,451	49,627	60,000	(10,373)
Motor vehicle tax	60,936	63,586	58,632	4,954
Recreational vehicle tax	759	736	721	15
State sources				
State Aid	0	252,929	394,563	(141,634)
Operating transfers				
General fund	0	192,839	0	192,839
Total cash receipts	<u>715,137</u>	<u>1,512,886</u>	<u>\$ 1,383,323</u>	<u>\$ 78,358</u>
Expenditures				
Instruction				
Supplies	0	0	\$ 390,000	\$ (390,000)
Property	250,159	352,146	600,000	(247,854)
Operation and maintenance				
Salaries	0	0	207,016	(207,016)
Employee benefits	0	0	52,340	(52,340)
Property	217,206	420,963	35,000	385,963
Transportation				
Property	97,525	134,648	100,000	34,648
Vehicle services & maintenance services				
Salaries	0	0	16,082	(16,082)
Employee benefits	0	0	5,150	(5,150)
Purchased professional & tech services	0	0	10,000	(10,000)
Other support services				
Property	490	2,225	0	2,225

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Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Expenditures - continues				
Facility acquisition & constr services				
Architectural & engineering services \$	0 \$	0 \$	50,000 \$	(50,000)
Site Improvement	11,875	13,443	15,000	(1,557)
Building Improvements	<u>3,056,119</u>	<u>48,525</u>	<u>2,640,424</u>	<u>(2,591,899)</u>
Total expenditures	<u>3,633,374</u>	<u>971,950</u>	<u>\$ 4,121,012</u>	<u>\$ (3,149,062)</u>
Receipts over (under) expenditures	(2,918,237)	540,936		
Unencumbered cash, July 1	<u>4,315,891</u>	<u>1,397,654</u>		
Unencumbered cash, June 30	<u>\$ 1,397,654</u>	<u>\$ 1,938,590</u>		

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2i

*SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
State aid				
State safety aid	\$ 5,865	\$ 8,649	\$ 8,500	\$ 149
Local sources				
Tuition	<u>13,825</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
Total cash receipts	<u>19,690</u>	<u>20,649</u>	<u>\$ 20,500</u>	<u>\$ 149</u>
Expenditures				
Instruction				
Salaries	10,367	18,524	\$ 18,000	\$ 524
Employee benefits	785	1,403	1,377	26
Supplies	158	2	5,200	(5,198)
Other	0	0	500	(500)
Vehicle operations				
Supplies	<u>19,550</u>	<u>458</u>	<u>21,600</u>	<u>(21,142)</u>
Total expenditures	<u>30,860</u>	<u>20,387</u>	<u>\$ 46,677</u>	<u>\$ (26,290)</u>
Receipts over (under) expenditures	(11,170)	262		
Unencumbered cash, July 1	<u>43,160</u>	<u>31,990</u>		
Unencumbered cash, June 30	<u>\$ 31,990</u>	<u>\$ 32,252</u>		

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2j

**SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local sources				
Student lunch sales	\$ 223,613	\$ 221,043	\$ 271,010	\$ (49,967)
Adult and other student sales	47,369	35,673	12,300	23,373
State aid				
Equalization aid	11,583	11,957	11,400	557
Federal aid				
Grant	788,962	832,306	791,950	40,356
Interest	90	110	250	(140)
Other				
Miscellaneous	211	940	1,500	(560)
Fees	1,366	1,642	0	1,642
Operating Transfers				
Transfer from general	0	29	0	29
Transfers from contingency	149	0	0	0
Total cash receipts	<u>1,073,343</u>	<u>1,103,700</u>	<u>\$ 1,088,410</u>	<u>\$ 15,261</u>
Expenditures				
Operations and maintenance				
Salaries	51,494	0	\$ 35,000	\$ (35,000)
Employee benefits	13,710	450	10,000	(9,550)
Food service operation				
Salaries	51,791	107,863	85,000	22,863
Employee benefits	4,418	9,826	18,000	(8,174)
Other purchased services	875,494	894,787	960,000	(65,213)
Supplies	8,590	18,580	50,000	(31,420)
Property, equipment, furnishings	6,739	2,566	25,000	(22,434)
Other	23,691	21,611	10,000	11,611
Total expenditures	<u>1,035,927</u>	<u>1,055,683</u>	<u>\$ 1,193,000</u>	<u>\$ (137,317)</u>
Receipts over (under) expenditures	37,416	48,017		
Unencumbered cash, July 1	<u>150,994</u>	<u>188,410</u>		
Unencumbered cash, June 30	<u>\$ 188,410</u>	<u>\$ 236,427</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Other				
Miscellaneous	\$ 0	\$ 3,800	\$ 0	\$ 3,800
Operating transfer				
General	40,000	0	0	0
Supplemental general	55,000	105,000	85,000	20,000
Total cash receipts	95,000	108,800	\$ 85,000	\$ 20,000
Expenditures				
Instruction support staff				
Salaries	9,445	0	\$ 0	\$ 0
Employee benefits	448	0	0	0
Purchased professional / technical svc	56,955	55,047	75,000	(19,953)
Other purchased services	23,690	33,382	50,000	(16,618)
Supplies	2,093	323	1,000	(677)
Other supplemental service				
Salaries	0	0	10,000	(10,000)
Employee benefits	0	0	550	(550)
Other purchased services	4,478	611	5,000	(4,389)
Supplies	0	0	1,000	(1,000)
Student Transportation Services				
Salaries	0	3,166	0	3,166
Employee benefits	0	260	0	260
Purchased professional services	0	915	0	915
Other	0	6	0	6
Total expenditures	97,109	93,710	\$ 142,550	\$ (48,840)
Receipts over (under) expenditures	(2,109)	15,090		
Unencumbered cash, July 1	151,260	149,151		
Unencumbered cash, June 30	\$ 149,151	\$ 164,241		

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Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers				
Supplemental general	\$ <u>10,900</u>	\$ <u>12,100</u>	\$ <u>10,900</u>	\$ <u>1,200</u>
Expenditures				
Student support services				
Purchased professional services	<u>10,900</u>	<u>10,900</u>	\$ <u>10,900</u>	\$ <u>0</u>
Total expenditures	<u>10,900</u>	<u>10,900</u>	\$ <u>10,900</u>	\$ <u>0</u>
Receipts over (under) expenditures	0	1,200		
Unencumbered cash, July 1	<u>10,900</u>	<u>10,900</u>		
Unencumbered cash, June 30	\$ <u>10,900</u>	\$ <u>12,100</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local Sources				
Other	\$ 1,542	\$ 28,305	\$ 20,000	\$ 8,305
State aid				
SDAC payments	6,991	0	0	0
Federal aid				
Grants	492,131	486,976	530,000	(43,024)
Medicaid	136,827	208,437	150,000	58,437
Other	0	0	55,500	(55,500)
Operating transfers				
General fund	2,447,902	2,520,000	2,517,569	2,431
Supplemental general fund	676,220	722,000	861,258	(139,258)
Total cash receipts	<u>3,761,613</u>	<u>3,965,718</u>	<u>\$ 4,134,327</u>	<u>\$ (168,609)</u>
Expenditures				
Instruction				
Salaries	2,011,786	2,350,118	\$ 2,225,477	\$ 124,641
Employee benefits	450,263	604,690	557,946	46,744
Purchased professional / technical services	285,316	81,514	290,243	(208,729)
Other purchased services	167,227	115,181	309,500	(194,319)
Supplies	12,586	16,290	21,500	(5,210)
Property	10,873	2,447	20,000	(17,553)
Other	12,315	14,735	3,000	11,735
Student support services				
Salaries	256,963	150,639	457,840	(307,201)
Employee benefits	48,709	36,580	93,200	(56,620)
Purchased property services	0	0	15,000	(15,000)
Supplies	9,584	17,400	15,000	2,400
Instructional support staff				
Purchased professional / technical services	1,342	596	2,600	(2,004)
Special area administration				
Salaries	156,194	158,183	158,771	(588)
Employee benefits	24,170	24,914	25,488	(574)
Purchased professional / technical services	3,216	890	3,000	(2,110)
Purchased property services	4,227	4,227	4,227	0
Supplies	1,881	3,743	4,500	(757)
Operations and maintenance				
Salaries	6,378	8,894	12,147	(3,253)
Employee benefits	579	1,539	1,880	(341)
Purchased property services	1,123	1,298	1,000	298
Other purchased services	11,782	11,817	3,000	8,817
Supplies	0	0	9,000	(9,000)

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Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures - continued				
Student transportation services				
Salaries	\$ 88,916	\$ 74,703	\$ 96,400	\$ (21,697)
Employee benefits	6,727	5,609	13,950	(8,341)
Vehicle operating services				
Salaries	98,560	89,954	107,000	(17,046)
Employee benefits	22,887	18,275	15,700	2,575
Other purchased services	5,857	5,576	11,500	(5,924)
Supplies	22,776	19,384	25,500	(6,116)
Vehicle services & maintenance				
Salaries	16,082	18,813	16,900	1,913
Employee benefits	2,280	2,975	4,000	(1,025)
Other purchased services	6,494	9,492	7,000	2,492
Other student transportation services				
Property	<u>7,288</u>	<u>24,187</u>	<u>0</u>	<u>24,187</u>
Total expenditures	<u>3,754,381</u>	<u>3,874,663</u>	<u>\$ 4,532,269</u>	<u>\$ (657,606)</u>
Receipts over expenditures	7,232	91,055		
Unencumbered cash, July 1	<u>1,778,045</u>	<u>1,785,277</u>		
Unencumbered cash, June 30	<u>\$ 1,785,277</u>	<u>\$ 1,876,332</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015

	2015 <u>Actual</u>
Cash receipts	
Local sources	
Other	\$ <u>148,597</u>
Expenditures	
Student support service	
Salaries	106,520
Employee benefits	16,177
Purchased professional / technical services	11,450
Supplies	1,504
Other	2,631
Other supplemental service	
Other	<u>4,860</u>
Total expenditures	<u>143,142</u>
Receipts over (under) expenditures	5,455
Unencumbered cash, July 1	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>5,455</u></u>

**Unified School District Number 290
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Schedule 2o

*SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General	\$ 81,000	\$ 70,000	\$ 70,000	\$ 0
Supplemental general	500,000	600,000	500,000	100,000
Other				
Sale of assets	181,253	0	0	0
Other	0	521	0	521
Reimbursed expenses	28,583	10,712	17,919	(7,207)
Total cash receipts	790,836	681,233	\$ 587,919	\$ 93,314
Expenditures				
Instruction				
Salaries	487,272	459,047	\$ 457,630	\$ 1,417
Employee benefits	81,533	83,806	91,111	(7,305)
Other purchased services	7,387	3,392	30,000	(26,608)
Supplies	45,007	50,105	75,000	(24,895)
Property	3,755	0	20,000	(20,000)
Other	464	0	0	0
School administration				
Salaries	17,730	17,911	17,865	46
Employee benefits	6,629	6,584	6,940	(356)
Supplies	688	944	1,000	(56)
Operations and maintenance				
Purchased property services	24,358	0	816	(816)
Other purchased services	3,930	125	2,500	(2,375)
Student transportation services				
Salaries	9,931	9,522	12,220	(2,698)
Employee benefits	964	639	2,795	(2,156)
Total expenditures	689,648	632,075	\$ 717,877	\$ (85,802)
Receipts over (under) expenditures	101,188	49,158		
Unencumbered cash, July 1	28,769	129,957		
Unencumbered cash, June 30	\$ 129,957	\$ 179,115		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		2015		Variance
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
KPERS	\$ 1,613,518	\$ 1,550,857	\$ 2,210,520	\$ (659,663)
Expenditures				
Instruction				
Employee benefits	1,092,637	1,047,274	\$ 1,496,913	\$ (449,639)
Student support services				
Employee benefits	111,960	138,878	153,385	(14,507)
Instructional support				
Employee benefits	67,973	51,193	93,124	(41,931)
General administration				
Employee benefits	52,685	40,339	72,178	(31,839)
School administration				
Employee benefits	120,275	109,518	164,778	(55,260)
Other support services				
Employee benefits	19,883	22,478	27,240	(4,762)
Operations & maintenance				
Employee benefits	93,755	93,674	128,444	(34,770)
Transportation				
Employee benefits	48,009	40,590	65,772	(25,182)
Food service				
Employee benefits	6,341	6,913	8,686	(1,773)
Total expenditures	<u>1,613,518</u>	<u>1,550,857</u>	<u>\$ 2,210,520</u>	<u>\$ (659,663)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Transfer from general	\$ <u>0</u>	\$ <u>200,000</u>
Expenditures		
General Administration		
Salaries	21,797	0
Employee benefits	22,751	0
Transfers to food service	<u>149</u>	<u>0</u>
Total expenditures	<u>44,697</u>	<u>0</u>
Receipts over (under) expenditures	(44,697)	200,000
Unencumbered cash, July 1	<u>1,242,120</u>	<u>1,197,423</u>
Unencumbered cash, June 30	\$ <u><u>1,197,423</u></u>	\$ <u><u>1,397,423</u></u>

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Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Local sources		
Textbook rental and sales	\$ 52,616	\$ 124,235
Operating transfers		
General fund	40,000	0
Supplemental general	<u>160,000</u>	<u>168,000</u>
Total cash receipts	<u>252,616</u>	<u>292,235</u>
Expenditures		
Instruction		
Textbook and workbook purchases	<u>256,372</u>	<u>291,193</u>
Receipts over (under) expenditures	(3,756)	1,042
Unencumbered cash, July 1	<u>288,534</u>	<u>284,778</u>
Unencumbered cash, June 30	\$ <u><u>284,778</u></u>	\$ <u><u>285,820</u></u>

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Schedule 2s

SPECIAL PURPOSE FUNDS
OMS AFTER SCHOOL PROGRAM - 56

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 132,958	\$ 68,502
Other		
Other	<u>3,345</u>	<u>6,130</u>
Total cash receipts	<u>136,303</u>	<u>74,632</u>
Expenditures		
Instruction		
Salaries	55,177	17,205
Employee benefits	4,444	2,170
Purchased professional / technical services	4,500	(1,500)
Supplies	22,757	5,411
Other	14,742	23,903
Instructional support staff		
Salaries	2,595	9,986
Employee benefits	199	764
School administration		
Salaries	12,960	12,960
Employee benefits	946	943
Transportation		
Salaries	990	0
Employee benefits	<u>76</u>	<u>1</u>
Total expenditures	<u>119,386</u>	<u>71,843</u>
Receipts over (under) expenditures	16,917	2,789
Unencumbered cash, July 1	<u>(11,124)</u>	<u>5,793</u>
Unencumbered cash, June 30	\$ <u><u>5,793</u></u>	\$ <u><u>8,582</u></u>

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Ottawa, Kansas**

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*SPECIAL PURPOSE FUNDS
OMS SUPPLEMENTAL - 57*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015*

	<u>2015 Actual</u>
Cash receipts	
Other	
Other	\$ <u>0</u>
Total cash receipts	<u>0</u>
Expenditures	
Instruction	
Salaries	13,485
Employee benefits	1,359
Transportation	
Other	<u>280</u>
Total expenditures	<u>15,124</u>
Receipts over (under) expenditures	(15,124)
Unencumbered cash, July 1	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>(15,124)</u></u>

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Unified School District Number 290
Ottawa, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
YOUTH FRIENDS - 76

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Local sources		
Grants	\$ 0	\$ 0
Expenditures		
Instruction		
Salaries	0	0
Employee benefits	0	0
Student support services		
Supplies	<u>56</u>	<u>0</u>
Total expenditures	<u>56</u>	<u>0</u>
Receipts over (under) expenditures	(56)	0
Unencumbered cash, July 1	<u>56</u>	<u>0</u>
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>

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Schedule 2v

SPECIAL PURPOSE FUNDS
CIS SALARIES - 77

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Local sources		
Miscellaneous	\$ 97,506	\$ 186,893
Total cash receipts	<u>97,506</u>	<u>186,893</u>
Expenditures		
Instruction		
Salaries	0	11,081
Employee benefits	0	848
Student support services		
Salaries	90,500	109,073
Employee benefits	7,740	8,996
School administration		
Salaries	0	48,000
Employee benefits	<u>0</u>	<u>8,755</u>
Total expenditures	<u>98,240</u>	<u>186,753</u>
Receipts over (under) expenditures	(734)	140
Unencumbered cash, July 1	<u>734</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>140</u></u>

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Unified School District Number 290
Ottawa, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 189,665	\$ 68,360
Other		
Scholarship	1,075	280
Fees	<u>6,905</u>	<u>16,275</u>
Total cash receipts	<u>197,645</u>	<u>84,915</u>
Expenditures		
Instruction		
Salaries	49,460	30,706
Employee benefits	7,410	4,235
Property	35,434	0
Other purchased services	11,049	3,420
Supplies	25,806	2,958
Instructional support staff		
Salaries	26,453	10,291
Purchased professional / technical services	9,916	2,852
School administration		
Salaries	17,617	16,316
Transportation		
Salaries	675	188
Employee benefits	<u>53</u>	<u>14</u>
Total expenditures	<u>183,873</u>	<u>70,980</u>
Receipts over (under) expenditures	13,772	13,935
Unencumbered cash, July 1	<u>1,047</u>	<u>14,819</u>
Unencumbered cash, June 30	<u>\$ 14,819</u>	<u>\$ 28,754</u>

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2x

*SPECIAL PURPOSE FUNDS
21st CENTURY - 79*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)*

	2014 Actual	2015 Actual
Cash receipts		
Federal aid		
Grants	\$ 148,677	\$ 62,282
Other		
Fees	4,170	8,851
Total cash receipts	<u>152,847</u>	<u>71,133</u>
Expenditures		
Instruction		
Salaries	28,434	12,510
Employee benefits	4,010	3,022
Purchased professional / technical services	7,073	0
Supplies	32,291	4,689
Other	20,565	6,265
Instructional support staff		
Salaries	19,296	10,914
Employee benefits	1,475	839
Purchased professional / technical services	6,722	8,156
School administration		
Salaries	12,949	17,012
Employee benefits	182	(189)
Other	756	0
Transportation		
Salaries	525	119
Employee benefits	72	10
Food service operation		
Supplies	1,030	0
Total expenditures	<u>135,380</u>	<u>63,347</u>
Receipts over (under) expenditures	17,467	7,786
Unencumbered cash, July 1	<u>(11,919)</u>	<u>5,548</u>
Unencumbered cash, June 30	\$ <u>5,548</u>	\$ <u>13,334</u>

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**Unified School District Number 290
Ottawa, Kansas**

Schedule 2y

SPECIAL PURPOSE FUNDS
TITLE VI B DISCRETIONARY PROJECT - 80

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 21,229	\$ 21,229
Expenditures		
Instruction		
Supplies	13,205	13,342
Student support services		
Purchased professional / technical services	6,375	6,250
Instructional support staff		
Other	1,649	1,637
Total expenditures	<u>21,229</u>	<u>21,229</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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Unified School District Number 290
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Schedule 2z

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>528,200</u>	\$ <u>503,969</u>
Expenditures		
Instruction		
Salaries	415,289	390,992
Employee benefits	55,784	54,534
Purchased professional / technical services	20,568	22,173
Supplies	31,887	35,783
Student support services		
Other	1,143	0
General administrative		
Other	<u>439</u>	<u>487</u>
Total expenditures	<u>525,110</u>	<u>503,969</u>
Receipts over (under) expenditures	3,090	0
Unencumbered cash, July 1	<u>(3,090)</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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Unified School District Number 290
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Schedule 2aa

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>120,454</u>	\$ <u>119,087</u>
Expenditures		
Instruction		
Salaries	110,208	102,568
Employee benefits	8,945	12,019
Purchased professional / technical services	<u>1,301</u>	<u>4,500</u>
Total expenditures	<u>120,454</u>	<u>119,087</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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Unified School District Number 290
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Schedule 2bb

SPECIAL PURPOSE FUNDS
TITLE I - FOCUS - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 22,163	\$ 23,071
Expenditures		
Instruction		
Purchased professional / technical services	7,613	15,393
Supplies	<u>14,550</u>	<u>7,678</u>
Total expenditures	<u>22,163</u>	<u>23,071</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>

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Schedule 2cc

SPECIAL PURPOSE FUNDS
MCKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Federal sources	\$ <u>13,145</u>	\$ <u>13,415</u>
Expenditures		
Student support services		
Salaries	8,000	8,000
Employee benefits	698	714
Supplies	2,591	1,310
Other	<u>1,856</u>	<u>500</u>
Total expenditures	<u>13,145</u>	<u>10,524</u>
Receipts over (under) expenditures	0	2,891
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>2,891</u></u>

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Schedule 2dd

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS - C7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Cash receipts		
Other		
Donations	\$ 6,735	\$ 14,958
Expenditures		
Instruction		
Supplies	16,042	7,975
Receipts over (under) expenditures	(9,307)	6,983
Unencumbered cash, July 1	28,240	18,933
Unencumbered cash, June 30	\$ 18,933	\$ 25,916

Unified School District Number 290
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Schedule 2ee

SPECIAL PURPOSE FUNDS
CARL PERKINS IMPROVEMENT GRANT - F3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Cash receipts		
Federal aid		
Grants	\$ 22,615	\$ 22,334
Expenditures		
Student support services		
Salaries	1,763	0
Other	20,852	22,334
Total expenditures	22,615	22,334
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	\$ 0	\$ 0

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Schedule 2ff

SPECIAL PURPOSE FUNDS
CARL PERKINS IMPROVEMENT RESERVE GRANT - F4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Cash receipts		
Federal aid		
Grants	\$ 7,900	\$ 0
Expenditures		
Instruction		
Other	7,900	0
Total expenditures	7,900	0
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	\$ 0	\$ 0

Unified School District Number 290
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Schedule 2gg

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual for the Prior Year Ended June 30, 2014)

		<u>2015</u>		Variance
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 1,372,343	\$ 1,562,065	\$ 1,480,885	\$ 81,180
Delinquent	49,097	54,423	32,496	21,927
Motor vehicle	149,937	159,291	146,522	12,769
Recreational vehicle	1,871	1,841	1,802	39
State aid				
Equalization aid	1,095,144	1,113,790	1,133,223	(19,433)
Other	<u>7,165</u>	<u>4,089,748</u>	<u>0</u>	<u>4,089,748</u>
 Total cash receipts	 <u>2,675,557</u>	 <u>6,981,158</u>	 <u>\$ 2,794,928</u>	 <u>\$ 4,186,230</u>
 Expenditures				
Debt service				
Interest	977,859	803,150	\$ 803,150	\$ 0
Principal	1,760,000	1,895,000	1,895,000	0
Commission and postage	<u>250</u>	<u>900</u>	<u>1,500</u>	<u>(600)</u>
 Total expenditures	 <u>2,738,109</u>	 <u>2,699,050</u>	 <u>\$ 2,699,650</u>	 <u>\$ (600)</u>
 Receipts over (under) expenditures	 (62,552)	 4,282,108		
 Unencumbered cash, July 1	 <u>3,434,285</u>	 <u>3,371,733</u>		
 Unencumbered cash, June 30	 <u>\$ 3,371,733</u>	 <u>\$ 7,653,841</u>		

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Schedule 2hh

DEBT SERVICE FUNDS
COST OF ISSUANCE - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	2014 <u>Actual</u>	2015 <u>Actual</u>
Cash receipts		
Other		
Cost of issuance	\$ 0	\$ 65
Total cash receipts	<u>0</u>	<u>65</u>
Expenditures		
Other		
Cost of issuance	<u>29,000</u>	<u>0</u>
Total expenditures	<u>29,000</u>	<u>0</u>
Receipts over (under) expenditures	(29,000)	65
Unencumbered cash (deficit), July 1	<u>32,837</u>	<u>3,837</u>
Unencumbered cash (deficit), June 30	\$ <u><u>3,837</u></u>	\$ <u><u>3,902</u></u>

Unified School District Number 290
Ottawa, Kansas

Schedule 2ii

CAPITAL PROJECT FUNDS
CONSTRUCTION - 65

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2015

	<u>2015</u> <u>Actual</u>
Cash receipts	
Other	
Bond proceeds	\$ 63,160,000
Interest	<u>6,748</u>
Total cash receipts	<u>63,166,748</u>
Expenditures	
Other	
Construction expense	<u>10,119</u>
Total expenditures	<u>10,119</u>
Receipts over (under) expenditures	63,156,629
Unencumbered cash (deficit), July 1	<u>0</u>
Unencumbered cash (deficit), June 30	<u><u>\$ 63,156,629</u></u>

See Independent Auditor's Report

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2jj

*TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - C8*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)*

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash Receipts		
Interest	\$ 186	\$ 3,079
Expenditures		
Scholarships	<u>3,092</u>	<u>7,894</u>
Receipts over (under) expenditures	(2,906)	(4,815)
Unencumbered cash, July 1	<u>63,326</u>	<u>60,420</u>
Unencumbered cash, June 30	<u>\$ 60,420</u>	<u>\$ 55,605</u>

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2kk

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - A1

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Interest	\$ 137	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	137	0
Unencumbered cash, July 1	<u>44,847</u>	<u>44,984</u>
Unencumbered cash, June 30	\$ <u><u>44,984</u></u>	\$ <u><u>44,984</u></u>

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	\$ 976	\$ 1,044	\$ 1,144	\$ 876
Auto Tech Club	579	894	144	1,329
Avid	101	913	895	119
Band	6,352	7,849	11,091	3,110
Baseball	2,490	9,619	10,355	1,754
Basketball - Boys	2,366	1,874	917	3,323
Batting Cage Donations	0	3,957	3,957	0
Beef	151	650	740	61
Beets Memorial	651	0	20	631
Building Activities	194	1,402	1,530	66
Chess Club	400	0	0	400
Class of 2016	1,607	12,590	10,983	3,214
Class of 2018	0	4,303	3,227	1,076
Class of 2017	1,047	1,350	857	1,540
Class of 2014	1,729	0	0	1,729
Class of 2015	2,429	2,000	1,000	3,429
Concessions	77	157	(356)	590
Cross Country	788	0	0	788
CTE Preschool	0	3,395	928	2,467
Culinary Business	65	2,480	2,511	34
Cyclone Awards	600	720	580	740
Cytones	232	20	216	36
DCCCA Student Coalition	0	1,000	0	1,000
Debate	620	480	722	378
Donations	1,252	243	101	1,394
Drama	2,062	1,124	1,672	1,514
Empty Bowls	839	2,941	3,010	770
FCA	1,149	1,611	2,404	356
FCCLA	175	3,460	3,025	610
FEA	363	1,525	1,549	339
FFA	1,125	15,431	13,737	2,819
Football	1,446	7,772	2,013	7,205
Forensics	317	4,795	4,731	381
Girls Basketball	989	1,467	1,225	1,231
Golf	75	560	609	26
Goodland Basketball Tournament	3,438	0	0	3,438
Granger Memorial	7,680	(500)	250	6,930
Graphic Design	949	1,125	0	2,074
GSA	653	860	505	1,008
HOSA	0	942	525	417
John Feighner Memorial	841	0	253	588
Jr Optimist Club	110	2,858	2,659	309
Key Club	1,220	2,555	3,234	541
Language Arts	10	57	5	62
Library	1,995	1,395	2,298	1,092

See Independent Auditor's Report

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
Musical	\$ 91	\$ 1,720	\$ 1,655	\$ 156
National Honor Society	1,757	12,178	10,744	3,191
Newspaper	631	800	895	536
O Club	4,824	1,569	1,386	5,007
Office	133	4	112	25
PE Uniforms	0	512	512	0
Pep Club	359	0	0	359
Policial Science Club	108	0	0	108
Power Mechanics	0	98	98	0
Recycling Club	14	0	0	14
Renaissance	434	300	300	434
S.A.F.E.	1,162	1,340	989	1,513
Sales Tax	35	13,610	13,627	18
Science	261	0	0	261
Science Olympiad	297	2,399	2,073	623
Scholars Bowl	658	507	354	811
Scholarship	710	1,100	100	1,710
School Garden	32	0	0	32
Soccer- Boys	6,191	9,073	6,811	8,453
Soccer- Girls	323	3,406	3,219	510
Softball	1,556	5,884	5,283	2,157
Soybean	131	0	0	131
Spanish Club	79	3,823	3,843	59
Spirit Team	605	22,901	21,001	2,505
Student Council	2,109	2,438	2,772	1,775
Tap	220	0	0	220
Tennis	844	492	557	779
Track	1,708	196	426	1,478
Tri-M	396	0	0	396
Vocal Music	1,531	13,869	14,669	731
Volleyball	3,293	10,017	7,158	6,152
Wall of Honor	12	3,075	3,086	1
Wellness & Nutrition	0	15	15	0
Wellness Program	1	0	0	1
Wrestling	1,158	1,092	1,218	1,032
Writer's Café	1,419	0	0	1,419
Yearbook	574	27,759	24,720	3,613
Activity Fees	1	7,908	7,828	81
Fees	432	59,560	59,759	233
Subtotal Ottawa High School	<u>84,231</u>	<u>314,563</u>	<u>290,476</u>	<u>108,318</u>

See Independent Auditor's Report

**Unified School District Number 290
Ottawa, Kansas**

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
CTEC				
HOSA	\$ 653	\$ 0	\$ 653	\$ 0
Activity Fund	962	2,775	3,737	0
Power Mechanics	256	0	256	0
FCCLA	810	124	934	0
Subtotal CTEC	<u>2,681</u>	<u>2,899</u>	<u>5,580</u>	<u>0</u>
Ottawa Middle School				
AAA	4,921	7,703	9,097	3,527
AAA Craft Show	4,607	4,040	4,646	4,001
Builders Club	343	3,612	3,640	315
Band Activity	1,045	2,107	2,873	279
Cheering Squad	25	0	0	25
Chorus	2,349	392	1,876	865
FCCLA	5,212	6,414	7,703	3,923
Faculty Fund	282	97	160	219
Flower Fund	27	17	0	44
K.A.Y.'s	100	0	0	100
Library Activity	239	80	301	18
Pep Club	461	0	0	461
Sales Tax	305	1,384	1,353	336
Student Needs Grant	1	0	0	1
Student Projects	2,894	2,791	3,160	2,525
Yearbook	1,992	6,607	6,984	1,615
6th Horizon	20	0	0	20
7th Explorers Field Trips	268	0	0	268
8th Academy	1,093	653	672	1,074
Fees	279	36,426	35,920	785
Subtotal Ottawa Middle School	<u>26,463</u>	<u>72,323</u>	<u>78,385</u>	<u>20,401</u>
Total Student Organization Funds	\$ <u>113,375</u>	\$ <u>389,785</u>	\$ <u>374,441</u>	\$ <u>128,719</u>

Unified School District Number 290
Ottawa, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2015

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
District funds		
Ottawa High School Petty Cash	\$ 0	\$ 0
Ottawa Middle School Petty Cash	0	0
CTEC Reimbursement	1,242	0
Special Education Petty Cash	75	0
Board Petty Cash	806	0
Maintenance Petty Cash	200	0
CTEC Petty Cash	200	0
Athletics- High School	15,518	0
Athletics - Middle School	<u>3,387</u>	<u>0</u>
Total District activity funds	\$ <u>21,428</u>	\$ <u>0</u>

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2015</u>
\$ 1,601	\$ 1,601	\$ 0	\$ 0	\$ 0
923	923	0	0	0
9,207	8,053	2,396	0	2,396
1,531	1,558	48	0	48
803	810	799	0	799
0	20	180	0	180
0	200	0	0	0
100,561	99,773	16,306	0	16,306
14,330	15,571	2,146	0	2,146
<u>\$ 128,956</u>	<u>\$ 128,509</u>	<u>\$ 21,875</u>	<u>\$ 0</u>	<u>\$ 21,875</u>

**Unified School District Number 290
Ottawa, Kansas**

Schedule 5

RELATED MUNICIPAL ENTITY
COMMUNITIES IN SCHOOLS/OTTAWA PUBLIC EDUCATION TRUST

***SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2015
(With Comparative Actual for the Prior Year Ended June 30, 2014)***

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Communities in Schools	\$ 125,059	\$ 128,835
Ottawa Public Education Trust	<u>0</u>	<u>0</u>
Total receipts	<u>125,059</u>	<u>128,835</u>
Expenditures		
Communities in Schools	127,627	122,113
Ottawa Public Education Trust	<u>0</u>	<u>0</u>
Total expenditures	<u>127,627</u>	<u>122,113</u>
Receipts over (under) expenditures	(2,568)	6,722
Unencumbered cash (deficit), July 1	<u>46,862</u>	<u>44,294</u>
Unencumbered cash (deficit), June 30	\$ <u><u>44,294</u></u>	\$ <u><u>51,016</u></u>

See Independent Auditor's Report

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2015

Federal Grant Pass Through Grantor/ Program Title	Federal CFDA Number	Cash Receipts	Expenditures
U.S DEPARTMENT OF AGRICULTURE			
<i>Pass-through Kansas Department of Education</i>			
National School Lunch Program	10.555	580,994	580,994
Section 11	10.555	20,306	20,306
Cash for Commodities	10.555	64,121	64,121
School Breakfast Program	10.553	166,884	166,884
Team Nutrition Training	10.574	\$ 720	\$ 720
TOTAL DEPARTMENT OF AGRICULTURE		<u>833,025</u>	<u>833,025</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Kansas Department of Education</i>			
Title I	84.010	527,040	527,040
Special Education EHC Flo-thru	84.027	490,270	490,270
Special Education Preschool EC Flo-thru	84.173	17,935	17,935
Vocational Education	84.048	22,334	22,334
21st Century Community Learning Centers	84.287	199,144	199,144
Title II - Improving Teacher Quality	84.367	119,324	119,324
Homeless Child 2015	84.196	13,415	10,524
TOTAL DEPARTMENT OF EDUCATION		<u>1,389,462</u>	<u>1,386,571</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,222,487</u>	<u>\$ 2,219,596</u>

Unified School District Number 290
Ottawa, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2015

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 290 under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a select portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets of cash flows of Unified School District Number 290.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in OMB Circular regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. SUBRECIPIENTS

Unified School District Number 290 did not provide federal awards to subrecipients for the year ended June 30, 2015.

SPECIAL REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2015, and the related notes to the financial statement, which comprise the District's regulatory basis financial statement, and have issued our report thereon dated November 4, 2015. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Apler & Luedert, Chartered

Ottawa, Kansas
November 4, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 290's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB-Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Cyber & Goodhart, Chartered

Ottawa, Kansas
November 4, 2015

**Unified School District Number 290
Ottawa, Kansas**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weaknesses: None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)? No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
10.555	National School Lunch Program	\$ 580,994
10.555	Section 11	20,306
10.555	Cash for Commodities	64,121
10.553	School Breakfast Program	166,884
84.287	21st Century Community Learning Centers	199,144

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as a low-risk auditee? Yes

GRAPHS

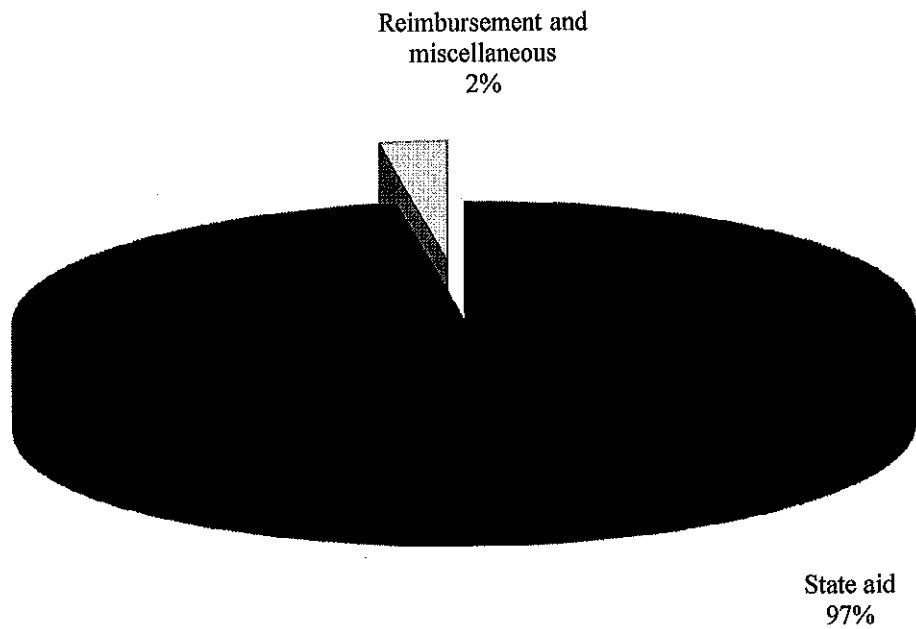
Unified School District Number 290

Ottawa, Kansas

GENERAL FUND REVENUES

Year ended June 30, 2015

State aid	\$ 14,620,884
Reimbursement and miscellaneous	<u>363,359</u>
Total revenues	<u>\$ 14,984,243</u>

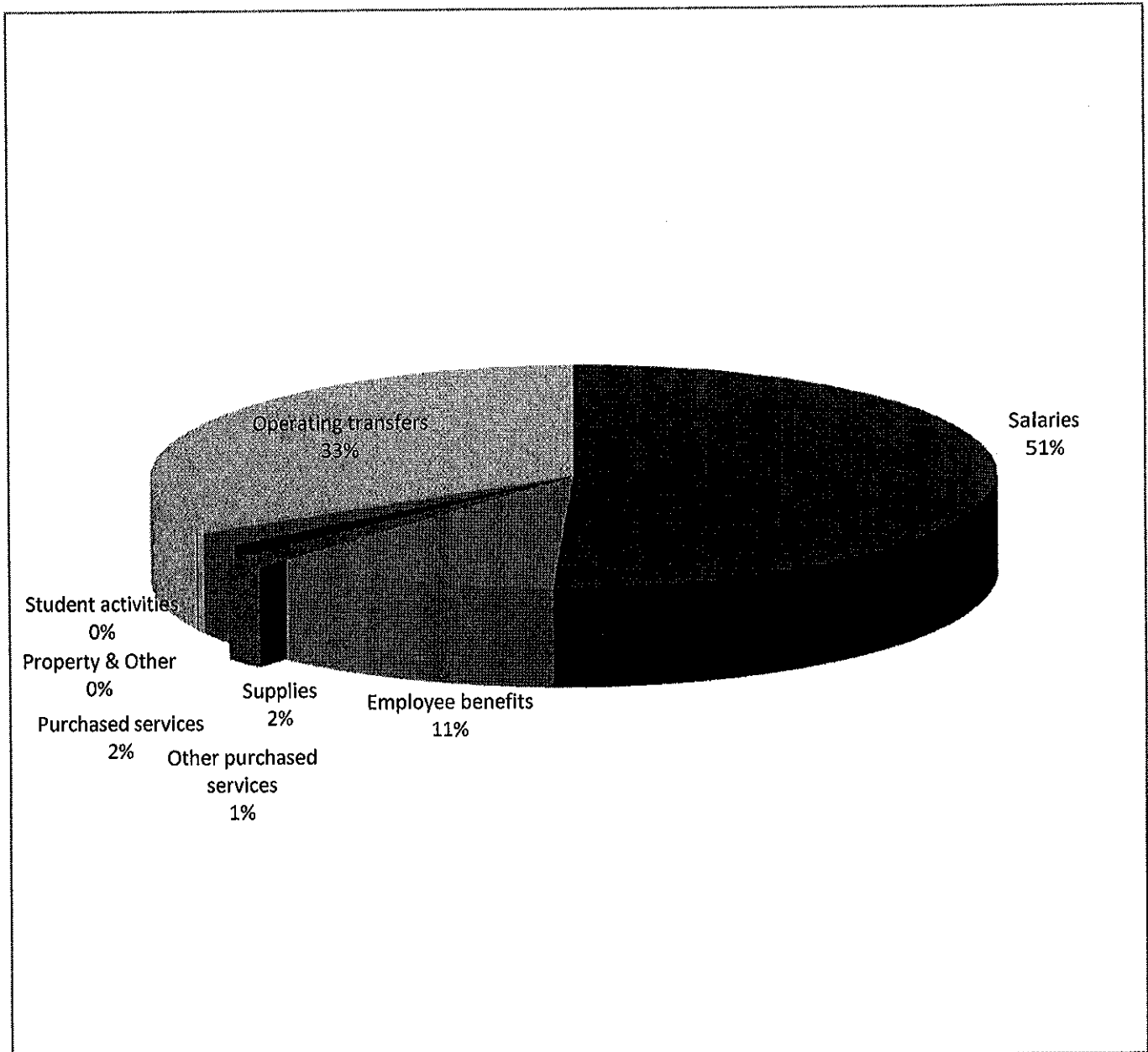


Unified School District Number 290

Ottawa, Kansas

GENERAL FUND EXPENDITURES BY TYPE
Year ended June 30, 2015

Salaries	\$ 7,609,792
Employee benefits	1,657,388
Purchased services	240,744
Other purchased services	193,936
Supplies	313,993
Student activities	73,639
Property & Other	15,261
Operating transfers	<u>4,879,491</u>
Total expenditures	<u>\$ 14,984,244</u>



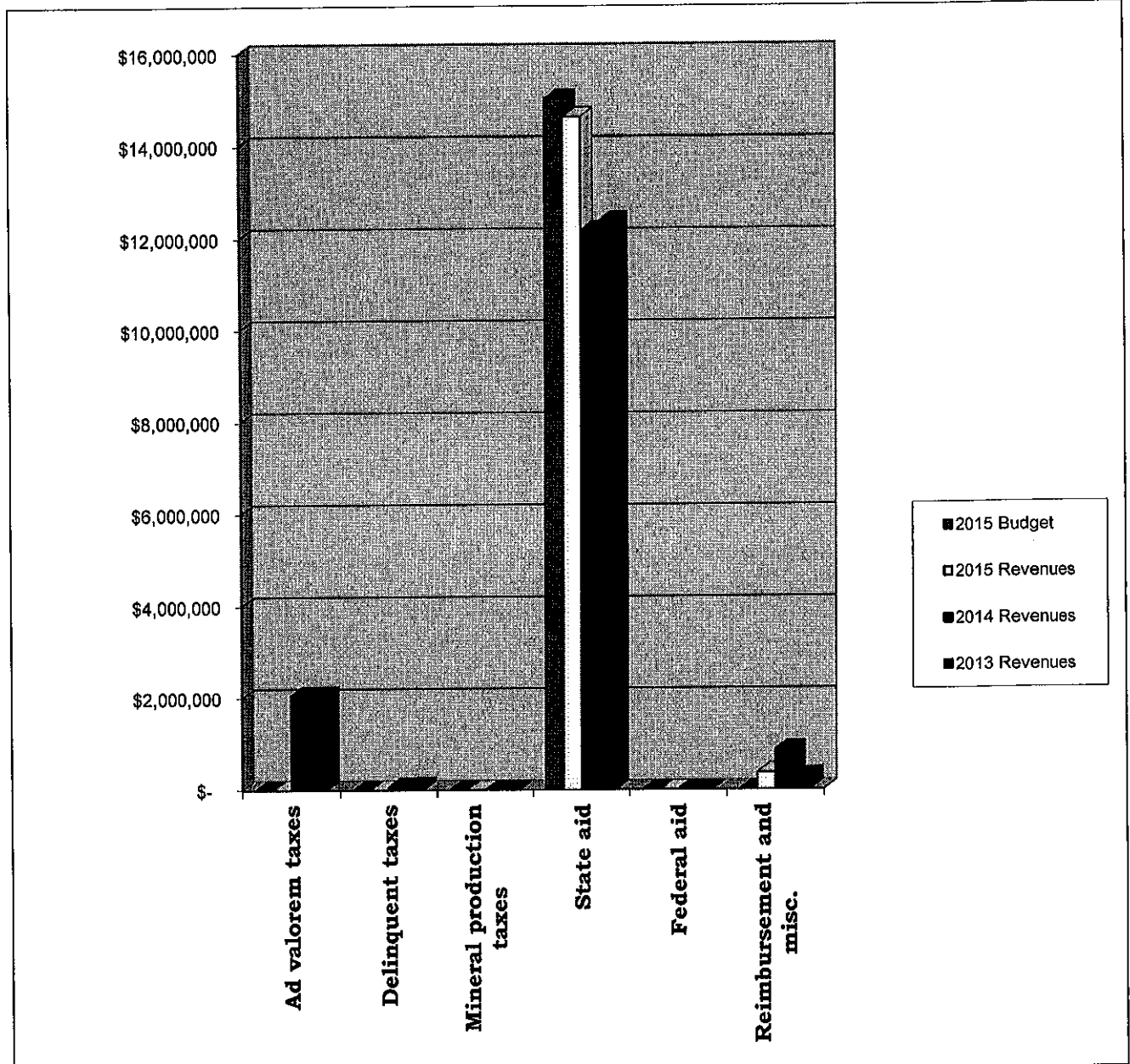
Unified School District Number 290

Ottawa, Kansas

GENERAL FUND REVENUES AND BUDGET

Year ended June 30, 2015, 2014, and 2013

	2015 Budget	2015 Revenues	2014 Revenues	2013 Revenues
Ad valorem taxes	\$ -	\$ -	\$ 2,054,517	\$ 2,039,237
Delinquent taxes	0	-	62,385	86,671
Mineral production taxes	0	-	98	373
State aid	15,017,022	14,620,884	12,168,145	12,363,704
Federal aid	0	0	0	0
Reimbursement and misc.	0	363,359	855,837	282,955
Total revenues	\$ 15,017,022	\$ 14,984,243	\$ 15,140,982	\$ 14,772,940



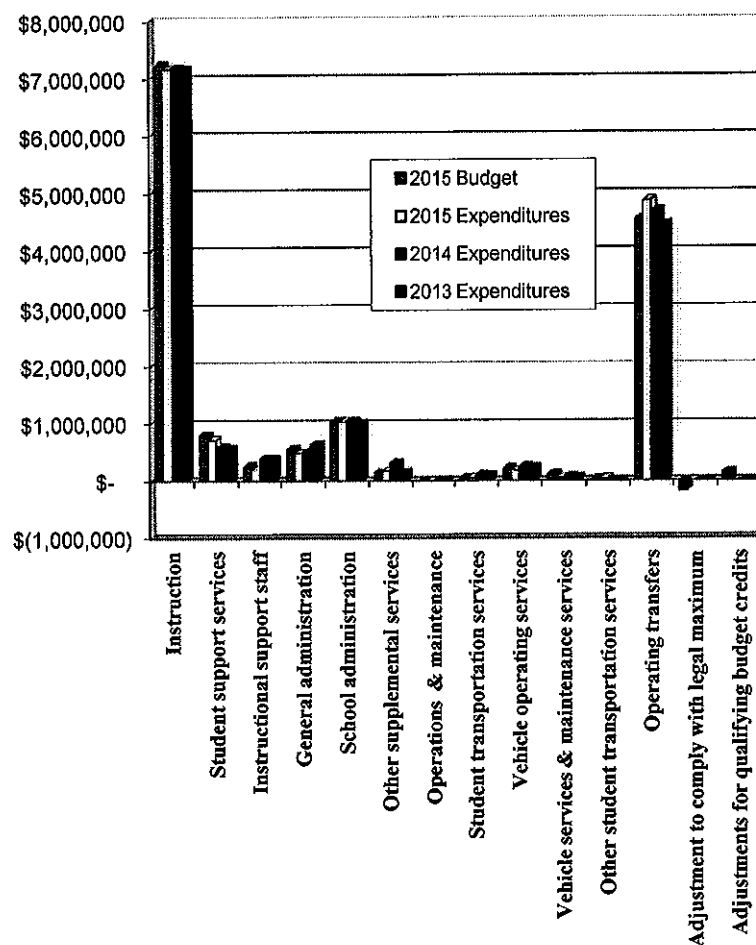
Unified School District Number 290

Ottawa, Kansas

GENERAL FUND EXPENDITURES AND BUDGET

Year ended June 30, 2015, 2014, and 2013

	2015 Budget	2015 Expenditures	2014 Expenditures	2013 Expenditures
Instruction	\$ 7,233,572	\$ 7,168,869	\$ 7,186,729	\$ 7,166,459
Student support services	800,650	719,977	585,143	560,420
Instructional support staff	254,440	200,028	382,025	380,663
General administration	553,940	489,989	507,659	647,078
School administration	1,047,814	1,033,250	1,048,428	1,004,097
Other supplemental services	142,615	170,311	319,148	155,722
Operations & maintenance	0	0	7,185	6,208
Student transportation services	47,824	52,002	98,218	92,265
Vehicle operating services	225,900	178,307	249,213	234,467
Vehicle services & maintenance services	110,964	51,473	65,671	54,586
Other student transportation services	32,663	40,546	0	0
Operating transfers	4,566,640	4,879,491	4,691,563	4,470,975
Adjustment to comply with legal maximum	(179,118)	0	0	0
Adjustments for qualifying budget credits	146,339	0	0	0
Total expenditures	\$ 14,984,243	14,984,243	\$ 15,140,982	\$ 14,772,940



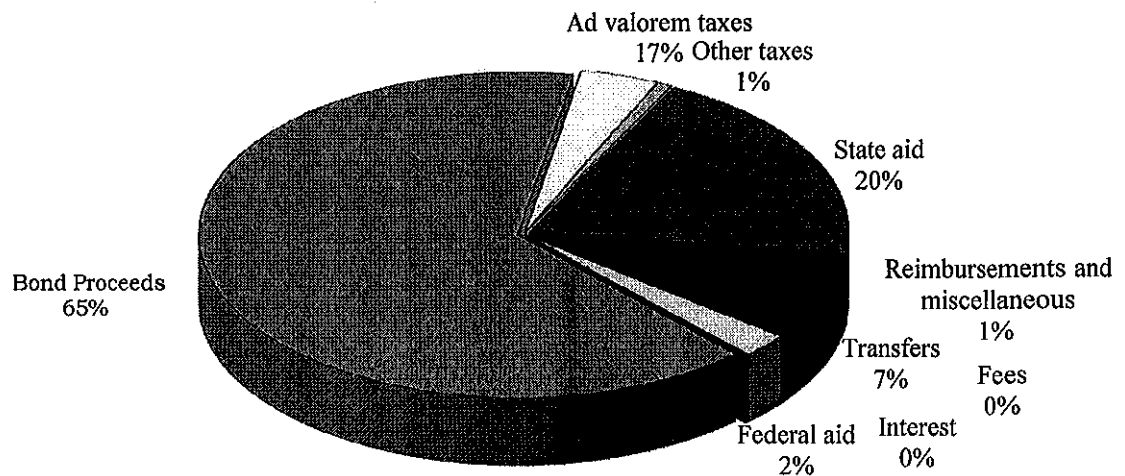
Unified School District Number 290

Ottawa, Kansas

REVENUES FOR ALL FUNDS

Year ended June 30, 2015

Ad valorem taxes	\$ 4,152,867
Other taxes	761,377
State aid	20,349,908
Reimbursements and miscellaneous	1,361,170
Transfers	7,377,491
Federal aid	2,429,968
Interest	30,085
Fees	131,538
Bond Proceeds	<u>67,249,748</u>
 Total revenues	 \$ <u><u>103,844,152</u></u>



Unified School District Number 290

Ottawa, Kansas

EXPENDITURES FOR ALL FUNDS

Year ended June 30, 2015

Instruction	1	\$	15,885,573
Student support services	2		1,923,855
Instructional support service staff	3		817,925
General administration	4		530,815
School administration	5		1,388,356
Other supplemental services	6		278,817
Operations & maintenance	7		2,552,428
Other support services	8		2,225
Special area administration	9		191,957
Operating transfers	10		7,377,490
Transportation	11		818,977
Facility acquisition & construction	12		61,968
Food service operation	13		1,062,146
Debt service	14		2,709,169
Scholarships	15		7,894

Total expenditures \$ 35,609,595

